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2007

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Recommended Citation

Abramowitz, Nancy S. "Professor Janet Spragens: In Memory of a Friend, In Celebration of an Idea." *American University Law Review* 56, no. 5 (June 2007): 1123-1125.

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PROFESSOR JANET SPRAGENS:

IN MEMORY OF A FRIEND, IN CELEBRATION OF AN IDEA

NANCY S. ABRAMOWITZ*

What a splendid way to remember our friend and colleague, Janet Spragens, with a symposium in her honor. Janet's focus was education—education of others, including students and colleagues, as a career; and education of herself through constant questioning and self-challenge. Janet's idea of entertainment was a salon-type gathering with unending discussion of limitless topics from the tax arcane to the politics of the day, to the latest in pop culture and its broader significance, so I know she would delight in our assembly today.

Among the subject matters near and dear to Janet was the topic of Tax Clinics. It was some seventeen years ago that Janet created the Federal Tax Clinic at the American University, Washington College of Law ("WCL"). What a natural event. Within the framework of a premier, pioneering program in clinical legal education at WCL, Janet brought her tax expertise to the table and built a program from the foundation. Her model stands today—at our law school and many others.

The duplication of the program is due in no small measure to testimony Janet gave before the historic Internal Revenue Service ("IRS" or "the Service") Restructuring Commission almost ten years ago to the day. As the Commission was undertaking a surgical-like

* Director, Janet R. Spragens Federal Tax Clinic, *American University Washington College of Law*. Professor Abramowitz also teaches Contracts and Pension & Employee Benefit Law. In addition to the *American University Law Review* staff, I thank my Dean's Fellow, Catherine Engell, for all of her assistance with this symposium.

exploration of the workings of the tax system, it called for testimony from various groups dealing with and affected by the IRS. Janet testified on a panel reserved for advocates for taxpayers. As she explained the operation of our clinic and the largely unrecognized needs of low income earners, she was asked how best the system could respond. Janet advised better education of the public and greater availability of free advocacy for low-income taxpayers through federal funding of more clinics.

In its landmark legislation of 1998, Congress responded precisely to Janet with the enactment of 26 U.S.C. Section 7526.¹ With this law, Congress authorized a program to fund academic and pro bono clinics working to educate non-native English speakers about the tax system and working to represent the working poor in their disputes with the Service. Today the program administered by the IRS's National Taxpayer Advocate's Service includes 150 clinics.

Janet's role did not stop with an idea. She was instrumental in commenting on program design and she took a leadership role in educating new clinicians about their work substantively and, for fellow academicians, their work within clinical programs in the academy. This institution, through Janet, collaborating with the American Bar Association, hosted six annual workshops on Low Income Taxpayer Clinics in the post 1998 Restructuring Act era.

Janet was a watchdog on tax happenings—substantive and procedural—affecting the population of our clinic services. She was a voice sought out by experts on Capitol Hill, in the Administration, in the press, and in the community of tax experts.

In the midst of all this, Janet was a sought after and valued member of the faculty on so many issues. During all of the tax clinic goings-on, Janet continued classroom teaching (both personal and corporate tax); she taught abroad in China, in Colombia, in Israel and in Chile. She chaired a joint program with the University of Haifa and was a player in the creation of our summer program with Yeditepe University in Istanbul, Turkey. Janet's enthusiasm for new and different educational opportunities was unbounded. During a particularly sensitive political time, she tried to bring together Israeli and Palestinian law professors. Despite practical difficulties, it was a dream she did not surrender.

The real success of all of Janet's work may well have been her ability to relate one-on-one with so many people. Representatives from Janet's many professional associations are with us today—Dean

1. 26 U.S.C. § 7526 (2000).

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Yossi Edrey from Israel has come the greatest distance to be with us today. From the Executive Branch, we have DOJ Assistant Attorney General (Tax) Eileen O'Connor and National Taxpayer Advocate Nina Olson. From the Judicial Branch, Chief Special Trial Judge Peter Panuthos is here. From academia, Janet's WCL colleagues are represented by Professors Andy Pike, Susan Bennett, Dennis Ventry and myself; we are joined by Professor Dan Halperin (Harvard Law School) and Professor Les Book (Villanova Law School). Gene Steuerle, noted economist from the Urban Institute participates today. From the pro bono legal world, Sal Gonzalez joins us from Chicago's Center for Economic Progress. Janet's sister, Nancy Altman, noted Social Security expert, is with us today as are former IRS Commissioners Donald Alexander (now with the law firm of Akin Gump) and Larry Gibbs (now with the law firm of Miller & Chevalier). Armando Gomez and Pam Olson join us from the law firm of Skadden, Arps. Pam was previously Assistant Secretary of the Treasury for Tax Policy and Armando served as Chief Counsel to the IRS Restructuring Commission.

I knew Janet for a number of years and had the privilege and pleasure of working with her in the tax clinic since 1996. Her legacy is a lasting one. Her infectious smile, her warmth and her friendship are remembered and cherished. We hope to remember and honor her work with this Symposium.